



IOWA SALES / USE TAX BASICS

Terry O'Neill

Taxpayer Service Specialist

Agenda

Sales tax and use tax – what's the difference?

What is taxable?

What rate of tax do I charge?

What is local option sales tax? When is it charged?

Who needs a permit?

How do I apply for a permit?

How often do I need to file?

How do I file returns?

Are there any exemptions?

Where do I find more information?

Questions and Answers





Sales Tax Use Tax

**Just what is
the Difference?**



Sales Tax

- Sale is made from an Iowa location
and
- Delivery of product occurs in Iowa
or
- Service is performed in Iowa



Sales Tax

COLLECTED by the RETAILER

PAID by the FINAL CONSUMER

REMITTED to the State by RETAILER



Use Tax Requires



Out of State Vendor

and

Iowa Purchaser

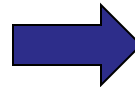


Use Tax

May be Collected by the Retailer

or

Paid to the State by the Purchaser



QUIZ QUESTION #1: SALES TAX OR USE TAX?

- A resident of Omaha, Nebraska visits a store in Council Bluffs, Iowa.
- This individual purchases an item at the Council Bluffs store, takes it to his car, and returns to Omaha.

✓ Sales Tax



What is Taxable?

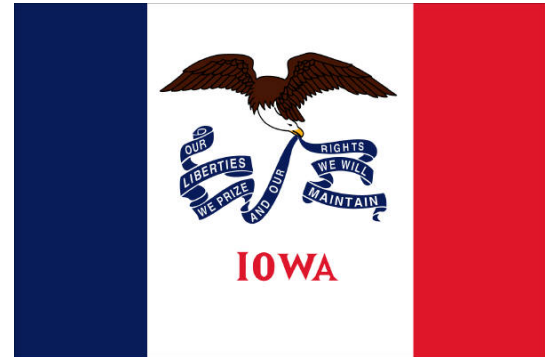
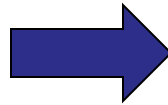


All tangible
personal property
unless

a specific exemption has
been written into Iowa Law.

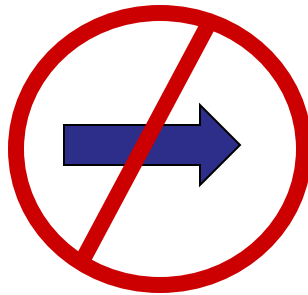


Taxation is the Rule for Tangible Personal Property



Exemption is the Rule

for
Services



Unless listed in Iowa law.



QUIZ QUESTION #2:

WHICH IS TRUE?

- All tangible personal property is exempt from Iowa sales tax unless the item is specifically listed in the Iowa Law.
- All services are exempt unless specifically listed in the Iowa Law.



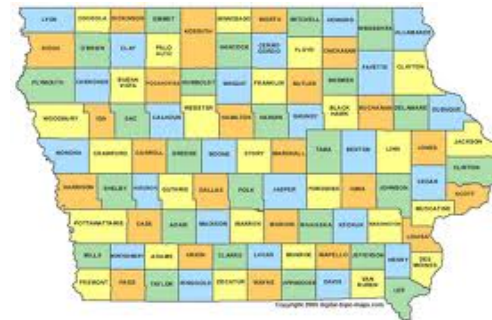
✓ Services are exempt
unless listed in Iowa Law.

What's the Tax Rate?

- 6% State Sales/Use Tax

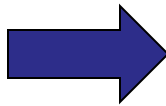


- 1% Local Option Sales Tax (LOST)

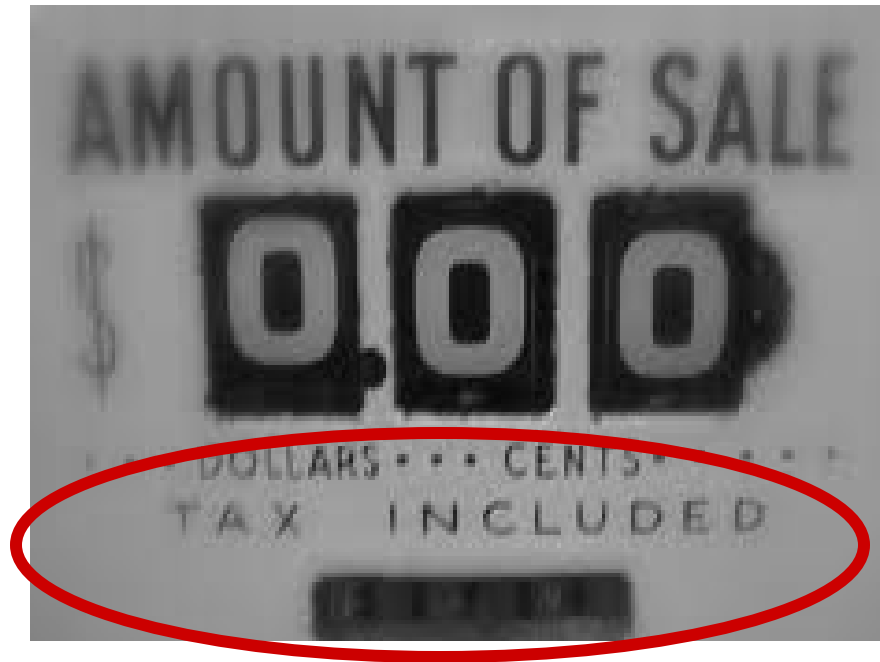


Important Rule

Tax **Cannot** be Absorbed by
-Nor Paid by- The Retailer



Sales Tax can be Included in Total Sales Price



...if posted



QUIZ QUESTION #3: CAN THIS AD BE PLACED?



✓ **NO.**
THIS AD IS
ILLEGAL.

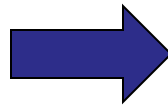


Local Option Sales Tax

What does it
mean to me?



A photograph showing a stack of US dollar bills, including one-dollar and two-dollar bills, fanned out. Several US coins, including pennies and dimes, are scattered on top of the bills. The coins are mostly copper-colored, with some silver-colored dimes visible. The bills are slightly worn and the coins are scattered in a cluster on the right side of the stack.



Do I Need a Special Permit to Collect LOST?

No.

Your State of Iowa
sales/retailer's use
tax permit is the
only permit required.



How Do I Know if a Jurisdiction Has LOST?

See our Web site for LOST jurisdictions

www.iowa.gov/tax

Department of
IOWA REVENUE

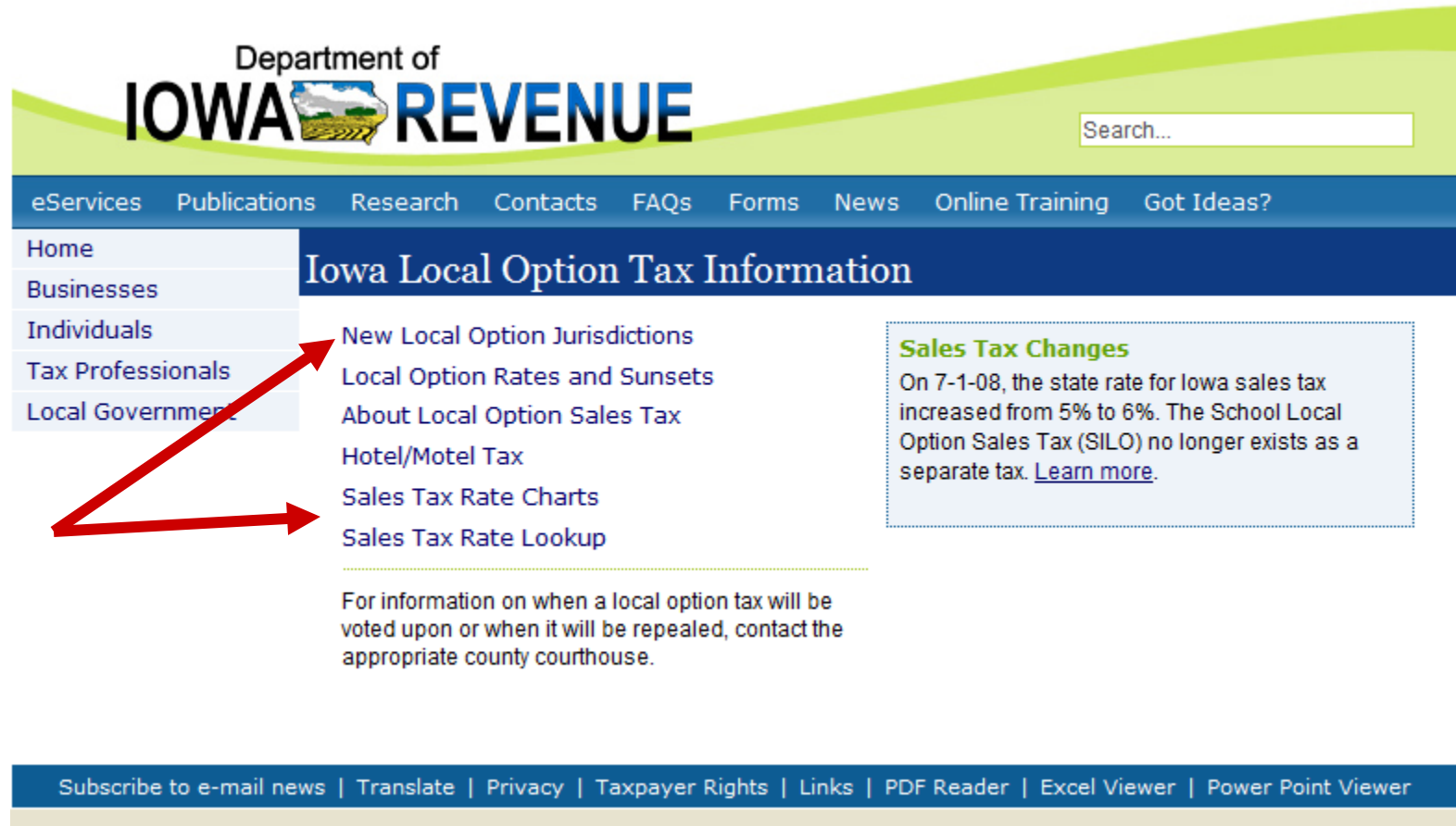
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Businesses	Individuals	Tax Professionals	Local Government
<ul style="list-style-type: none">Log in to eFile & PayElectronic Payment OptionsStarting a New Business or Self-employment?Apply for a PermitChange or Cancel PermitOwe Consumer's Use Tax?Filing Status and Due DatesLocal Option Sales TaxesSelling/Closing a BusinessSee complete list...	<ul style="list-style-type: none">Check Refund StatusFile a Return OnlinePay 2011 Taxes OnlineBalance Due?Delinquent TaxesShop Online? You May Owe Iowa Consumer's Use TaxCan't Pay Iowa Income Tax Balance In Full?Need a Copy of Your W-2?See complete list...	<ul style="list-style-type: none">Individual Income Tax eFile (ELF)Business Income Tax eFile (MeF)Electronic Payment OptionseFile & Pay Bulk File InformationeServicesSubscribe to e-Mail NewsIndividual Income Tax InformationIncome Tax FormsSee complete list...	<ul style="list-style-type: none">Property Tax DivisionProperty AssessmentAppeal BoardConstruction Contract RegistrationHotel/Motel TaxLocal Option Sales TaxVehiclesWarrant History - LOST, SAVE, Family FarmProgram Distribution HistoriesSee complete list...



LOST List and LOOK UP App



Department of
IOWA REVENUE

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Local Government

Iowa Local Option Tax Information

- New Local Option Jurisdictions
- Local Option Rates and Sunsets
- About Local Option Sales Tax
- Hotel/Motel Tax
- Sales Tax Rate Charts
- Sales Tax Rate Lookup

Sales Tax Changes
On 7-1-08, the state rate for Iowa sales tax increased from 5% to 6%. The School Local Option Sales Tax (SILO) no longer exists as a separate tax. [Learn more.](#)

For information on when a local option tax will be voted upon or when it will be repealed, contact the appropriate county courthouse.

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Look up by zip code or address.



QUIZ QUESTION #4: TRUE OR FALSE?

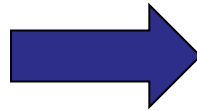
- An Iowa retailer needs a local option tax permit from each jurisdiction that imposes LOST.

✓ False



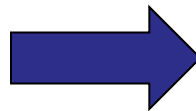
On What Types of Sales Does LOST Apply?

LOST generally applies to the same sales that are subject to state sales tax.



When Do I Need to Collect LOST on Sales of Tangible Goods?

LOST applies when taxable goods are delivered in a jurisdiction imposing the tax.



When Do I Need to Collect LOST on Sales of Taxable Services?

LOST applies when the **first use** of taxable services occurs, or potentially could occur, in a jurisdiction imposing the tax.



Can LOST be Imposed When State Sales Tax Isn't?

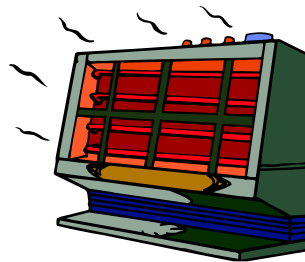
- **No.**
- There is **one exception**: LOST can be imposed on residential energy where the state sales tax has been phased out, but where LOST still applies.



What About Utilities?

The following are subject to LOST if the billing address of the subscriber is located in a LOST jurisdiction:

Gas Electricity Heat Water
Communication Pay-Television



QUIZ QUESTION #5: IS LOST DUE?

- Des Moines does not have LOST.
- Adel does have LOST.
- An Adel resident buys a refrigerator at a Des Moines store and asks the store to deliver it to her home.

✓ LOST is due.



Iowa Tax Permits

- Retail Sales
1-85-000000
- Retailer's Use
2-00-000000
- Consumer's Use
9-64-000000
- Direct Pay
1-77-900000



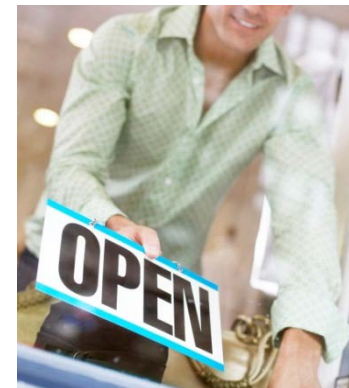
Do I Need an Iowa Sales Tax Permit?

- Located in Iowa? Yes.

AND

- Makes taxable sales in Iowa? Yes.

**You need an Iowa
sales tax permit.**



Iowa Sales Tax Permits

- Illegal to make taxable sales without a permit
- Each retail location must have its own permit
- File Returns
 - Individual
 - Request Consolidated



Do I Need an Iowa Retailer's Use Tax Permit?

- Located outside Iowa? Yes



AND

- Make taxable sales in Iowa? Yes



**You may need a
retailer's use tax permit.**



How do I know if I need a permit?

You are required to charge and collect Iowa tax if you have nexus (presence) in Iowa.



If you have **nexus**, you need an Iowa retailer's **use tax permit**.



What Creates Nexus?

- An office, warehouse, or other business property in Iowa
- A representative located in Iowa permanently or temporarily:
 - an employee of the retailer
 - an independent contractor
- Installation of products in Iowa



Nexus = Permit



What Creates Nexus?

- A construction contractor performing a contract in Iowa
- Service work performed in Iowa
- Delivery of products by your trucks in Iowa
- Leases of tangible personal property in Iowa

Nexus = Permit



QUIZ QUESTION #6: SALES TAX OR RETAILER'S USE TAX PERMIT?

- A retailer has a store in Moline, Illinois and delivers products to customers in Davenport, Iowa in their own delivery truck.

✓ Retailer's
Use Tax Permit

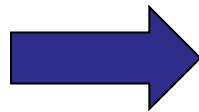


Do I Need to Pay Iowa Consumer's Use Tax?



What is Consumer's Use Tax?

- A tax on the use of taxable goods or services in Iowa, when sales tax was not paid at the time of purchase.
- The rate is 6%.
- Taxable goods or services used in Iowa are subject to sales or use tax, but not both.



What Types of Purchases are Subject to Consumer's Use Tax?

- Typically due when purchases are made from an out-of-state seller.
- Internet
- Mail order catalogs
- Magazine subscriptions
- 800 numbers
- Untaxed purchases made in another state and shipped/brought to Iowa.



What if I Paid Tax in another State?

- If sales tax has been paid to another state on the goods or services, no additional tax is due to Iowa **if the tax paid is the same or more than 6%.**
- **If the other state's tax is less than 6%, the buyer owes Iowa the difference.**



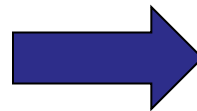
How Do I Pay Consumer's Use Tax?

- Businesses and individuals making taxable purchases on a regular basis should apply for a consumer's use tax permit.



What if Consumer's Use Tax is Only Due Occasionally?

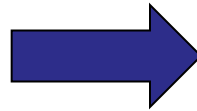
- **Businesses** with a sales tax permit can report purchases subject to consumer's use tax on line 2, Goods Consumed, on the quarterly sales tax return.



Businesses or Individuals Without a Sales or Consumer's Use Tax Permit

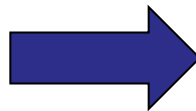
There are two additional options for occasional payment of consumer's use tax:

1. eFile & Pay – you can pay consumer's use tax electronically on our Web site, even if you don't have a sales tax or consumer's use tax permit.



Businesses or Individuals Without a Sales or Consumer's Use Tax Permit

2. Consumer's Use Tax Worksheet – a fillable online worksheet to report consumer's use tax and mail with a check.

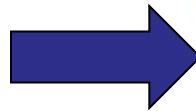


Does LOST Apply to Use Tax?

- No.

LOST is a sales tax.

There is no local option use tax.



QUIZ QUESTION #7:

IS CONSUMER'S USE TAX DUE?

- An Iowa resident vacationing in the Wisconsin Dells purchases several souvenirs at a store that charges the 5% Wisconsin sales tax. The Iowan brings the souvenirs home after vacation.

✓ Yes, Iowa Consumer's Use Tax is due.

✓ 1% (IA 6% - WI 5%)



How do I Apply for a Permit?

Complete the [Business Tax Registration](http://www.iowa.gov/tax) online at www.iowa.gov/tax

There is no fee.



The screenshot shows the Iowa Department of Revenue website. The header includes the department name and a search bar. A navigation bar lists various services. Below this, four main categories are displayed: Businesses, Individuals, Tax Professionals, and Local Government. The 'Businesses' category is highlighted with a red circle and a red arrow pointing to the 'Apply for a Permit' link.

Businesses	Individuals	Tax Professionals	Local Government
Log in to eFile & Pay	Check Refund Status	Individual Income Tax eFile (ELF)	Property Tax Division
Electronic Payment Options	File a Return Online	Business Income Tax eFile (MeF)	Property Assessment
Starting a New Business or Self-employment?	Pay 2011 Taxes Online	Electronic Payment Options	Appeal Board
Apply for a Permit	Balance Due?	eFile & Pay Bulk File Information	Construction Contract Registration
Change or Cancel Permit	Delinquent Taxes	eServices	Hotel/Motel Tax
Owe Consumer's Use Tax?	Shop Online? You May Owe Iowa Consumer's Use Tax	Subscribe to e-Mail News	Local Option Sales Tax
Filing Status and Due Dates	Can't Pay Iowa Income Tax Balance In Full?	Individual Income Tax Information	Vehicles
Local Option Sales Taxes	Need a Copy of Your W-2?	Income Tax Forms	Warrant History - LOST, SAVE, Family Farm
Selling/Closing a Business	See complete list...	See complete list...	Program Distribution Histories
See complete list...			See complete list...



Do I Need to Renew Every Year?

No.

Once issued, a permit is effective until it is cancelled by the retailer or revoked by the Iowa Department of Revenue



How Often and When Do I File?

- Filing frequency is based on how much tax you expect to collect.
- This amount is indicated on your application when you register for your permit.



Iowa Sales and Use Taxes

filing frequency requirements

Semi monthly **\$5,000** per month

Monthly Under **\$5,000** per month

Quarterly Under **\$500** per month

Annually Under **\$120** per year



QUIZ QUESTION #8

What Is The Annual Renewal Fee
for an Iowa Sales Tax Permit?

\$0.00

\$5.00

\$10.00

\$25.00

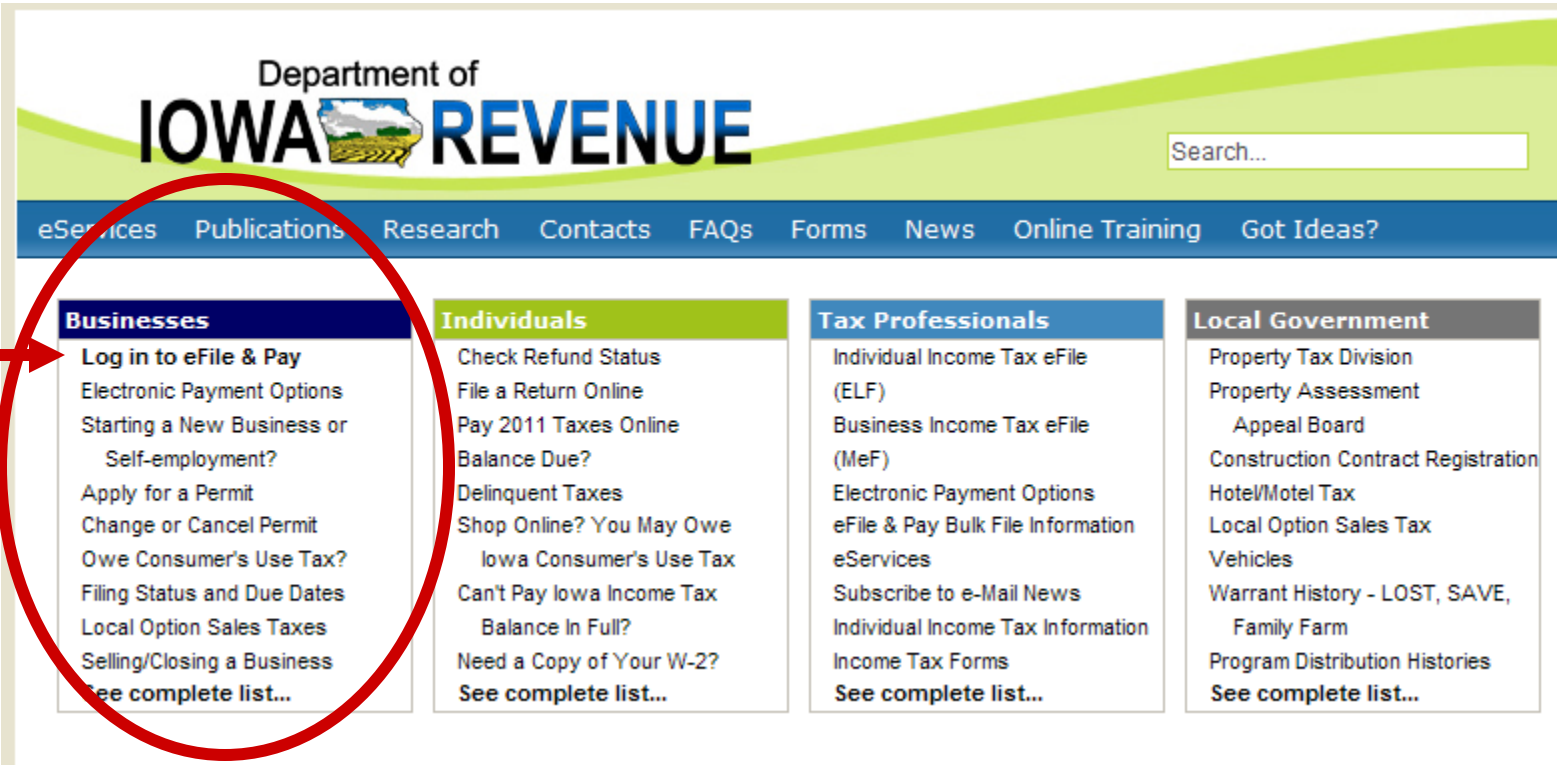
✓ \$0.00



How Do I File?

Tax returns are filed electronically through the Department's online service [eFile & Pay](#)

www.iowa.gov/tax





The screenshot shows the Iowa Department of Revenue website. The header features the department's name and logo, a search bar, and a navigation menu with links to eServices, Publications, Research, Contacts, FAQs, Forms, News, Online Training, and Got Ideas?. Below the header, there are four main categories: Businesses, Individuals, Tax Professionals, and Local Government. The Businesses category is highlighted with a red circle and a red arrow pointing to the 'Log in to eFile & Pay' link.

Businesses	Individuals	Tax Professionals	Local Government
Log in to eFile & Pay	Check Refund Status	Individual Income Tax eFile (ELF)	Property Tax Division
Electronic Payment Options	File a Return Online	Business Income Tax eFile (MeF)	Property Assessment
Starting a New Business or Self-employment?	Pay 2011 Taxes Online	Electronic Payment Options	Appeal Board
Apply for a Permit	Balance Due?	eFile & Pay Bulk File Information	Construction Contract Registration
Change or Cancel Permit	Delinquent Taxes	eServices	Hotel/Motel Tax
Owe Consumer's Use Tax?	Shop Online? You May Owe Iowa Consumer's Use Tax	Subscribe to e-Mail News	Local Option Sales Tax
Filing Status and Due Dates	Can't Pay Iowa Income Tax Balance In Full?	Individual Income Tax Information	Vehicles
Local Option Sales Taxes	Need a Copy of Your W-2?	Income Tax Forms	Warrant History - LOST, SAVE, Family Farm
Selling/Closing a Business	See complete list...	See complete list...	Program Distribution Histories
See complete list...			See complete list...



You will always need: BEN, User ID, Password



FAQs | Help | IDR Home

Welcome >

All error and informational messages will display at the top of the screen, below the title.

Login

Business Taxes:

Enter your BEN, select Business Taxes, and press CONTINUE.

Business eFile Number (BEN): (8 digit number mailed to you)

☒ Business Taxes(Withholding, Sales, Use, LPG Fuel, and Motor Fuel)

**Individual Income/Corporation Income/
Consumer's Use (no permit) ePayments:**

Not enrolled? [Click here.](#)

Enrolled? Enter your BEN, select Individual Income/Corporation Income ePayments, and press CONTINUE.

Business eFile Number (BEN): (8 digit number mailed to you)

☐ Individual Income/Corporation Income ePayments
(IA1040/IA1040ES;IA1120/IA1120ES)

CONTINUE



How Do I Report and Pay LOST?

- LOST is reported and paid to the State of Iowa along with the state sales tax.
- Retailers make no payment directly to a locality.
- Retailers show a breakdown of local option taxable sales and tax by county on quarterly and annual returns.



QUIZ QUESTION #9

WHEN ARE SALES TAX RETURNS MAILED?

I file my sales tax returns quarterly. When should I receive my blank return in the mail?

A month before it is due.

A week before it is due.

All returns are sent at the beginning of the year.

The Department does not mail returns

✓ Returns are not mailed.



Some Key Reminders

- Statute of Limitations is 3 years
- Tax permits do not need to be posted
- Iowa has no “exempt numbers”
- Permits are not a license to buy exempt
- No need to collect tax if there is not nexus



Always Exempt

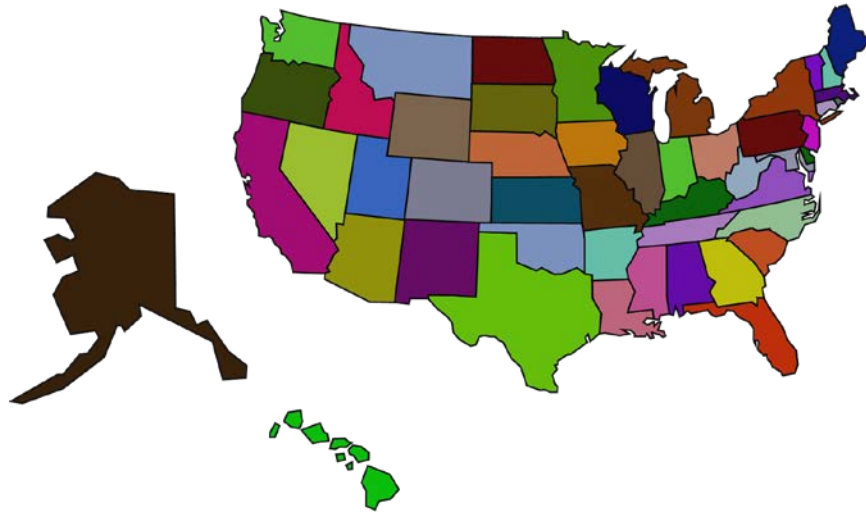
Anything Purchased for Resale

Tangible Personal Property **and** Services



Always Exempt

Sales Into Interstate Commerce



Freight Handling Shipping
Transportation Trip Charges



Exemption Certificates

Used to make exempt purchases

Fillable online at www.iowa.gov/tax



Iowa Department of Revenue

www.iowa.gov/tax

Iowa Sales Tax Exemption Certificate

This document is to be completed by a purchaser whenever claiming exemption from sales/use tax.

Certificates are valid for up to three years. *Seller:* Keep this certificate in your files.

Purchaser: Keep a copy of this certificate for your records. Do not send to Department of Revenue.

Purchaser Name		
Address		
City	State	ZIP
General Nature of Business		
Telephone Number		

Purchaser is doing business as a:

- ☐ Retailer
Sales Tax Permit No. (if required): _____
- ☐ Retailer Car Dealer DOT No.: _____
- ☐ Wholesaler ☐ Farmer ☐ Lessor
- ☐ Manufacturer ☐ Nonprofit Hospital
- ☐ Private Nonprofit Educational Institution
- ☐ Governmental Agency including public schools
- ☐ Qualifying Residential Care Facility
- ☐ Non-Profit Museum ☐ Other: _____

Seller Name		
Address		
City	State	ZIP

Purchaser is claiming exemption for the following reason:

- ☐ Resale ☐ Leasing ☐ Processing
- ☐ Qualifying Farm Machinery/Equipment
- ☐ Qualifying Industrial Machinery/Equipment
- ☐ Qualifying Replacement Parts ☐ Qualifying Computer
- ☐ Pollution Control Equipment ☐ Recycling Equipment
- ☐ Research and Development Equipment
- ☐ Direct Pay (permit no. required): _____
- ☐ Other: _____

Description of Purchase: Attach additional information if necessary. _____

Under penalty of perjury, I swear or affirm that the information on this form is true and correct.

Signature of Purchaser: _____ Title: _____ Date: _____



This document is to be completed by a purchaser whenever claiming exemption from sales/use tax.

Certificates are valid for up to three years. *Seller:* Keep this certificate in your files.

Purchaser: Keep a copy of this certificate for your records. Do not send this to the Department of Revenue.

Purchaser Name XYZ Manufacturing		
Address 890 Manufacturing Road		
City Davenport	State IA	Zip Code 52804
General Nature of Business Ag products manufacturing		
Telephone Number 555-555-5555		

Purchaser is doing business as a:

- ☐ Retailer
Sales tax permit no. : _____
- ☐ Wholesaler ☐ Farmer ☐ Lessor
- ☒ Manufacturer ☐ Nonprofit Hospital
- ☐ Private Nonprofit Educational Institution
- ☐ Governmental Agency including public schools
- ☐ Qualifying Residential Care Facility
- ☐ Non-Profit Museum ☐ Other: _____

Description of Purchase: Attach additional information if necessary. _____

Under penalty of perjury, I swear or affirm that the information on this form is true and correct.

Signature of Purchaser: Ann Smith Title: VP - purchasing Date: 7-1-09

31-014a (06/04/09)

Seller Name Manufacturing Supply		
Address 123 Farmers Lane		
City Clinton	State IA	Zip Code 52732

Purchaser is claiming exemption for the following reason:

- ☐ Resale ☐ Leasing ☐ Processing
- ☐ Qualifying Farm Machinery/Equipment
- ☐ Qualifying Industrial Machinery/Equipment
- ☐ Qualifying Replacement Parts ☐ Qualifying Computer
- ☐ Pollution Control Equipment ☐ Recycling Equipment
- ☐ Research and Development Equipment
- ☐ Direct Pay (permit no. required): _____
- ☐ Other: _____

This section must be completed to be valid.



The exemption certificate below is incomplete;
therefore, it is not valid and should not be accepted by the seller.



Iowa Department of Revenue

www.state.ia.us/tax/

Iowa Sales Tax Exemption Certificate

This document is to be completed by a purchaser whenever claiming exemption from sales/use tax.
Certificates are valid for up to three years. *Seller:* Keep this certificate in your files.

Purchaser: Keep a copy of this certificate for your records. Do not send this to the Department of Revenue.

Purchaser Name Steve's Construction		
Address 3456 Contracting Street		
City Dubuque	State IA	Zip Code 30303
General Nature of Business		
Telephone Number		

Seller Name Ark Inc.		
Address 34875 118th Street		
City Des Moines	State IA	Zip Code 50319

Purchaser is claiming exemption for the following reason:

- ☒ Resale ☐ Leasing ☐ Processing
- ☐ Qualifying Farm Machinery/Equipment
- ☐ Qualifying Industrial Machinery/Equipment
- ☐ Qualifying Replacement Parts ☐ Qualifying Computer
- ☐ Pollution Control Equipment ☐ Recycling Equipment
- ☐ Research and Development Equipment
- ☐ Direct Pay (permit no. required): _____
- ☐ Other: _____

☐ Retailer
Sales tax permit no. : _____

☐ Wholesaler ☐ Farmer ☐ Lessor

☐ Manufacturer ☐ Nonprofit Hospital

☐ Private Nonprofit Educational Institution

☐ Governmental Agency including public schools

☐ Qualifying Residential Care Facility

☐ Non-Profit Museum ☐ Other: _____

Description of Purchase: Attach additional information if necessary. _____

Under penalty of perjury, I swear or affirm that the information on this form is true and correct.

Signature of Purchaser: Steve Jones

Title: President

Date: 7-1-09



QUIZ QUESTION #10

IS THIS OK?

- A retailer who has an Iowa sales tax permit purchases a display case for her store.
 - Because she has a sales tax permit, she completes an Iowa Sales Tax Exemption Certificate and gives it to the business from where she bought the display case.
- ✓ No. The case purchased for business use is not exempt.



www.iowa.gov/tax



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[Auditors Affidavits](#)
[Program Distribution Histories](#)
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Permits

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[Change a permit](#)
(new address, phone #, etc.)
[Cancel a permit](#)
[Temporary sales tax permits](#)

Iowa Tax Research Library



Career Opportunities

[Current job openings](#) with the
Iowa Department of Revenue

PayDebt.Iowa.gov



[Delinquent Taxes Information](#)

Popular Links

- Iowa Adopts Most Federal Changes for Tax Year 2012
- Military Tax Information
- Free Volunteer Income Tax Preparation Sites in Iowa
- Penalty Relief to Farmers and Commercial Fishers
- New E911 surcharge begins 1/1/13
- 2013 Iowa Withholding Tables Unchanged
- Copies of W-2s / 1099s sent to Iowa?
- Customer Self-Help
- New Options to Pay Consumer's Use Tax
- Schedule C Filers May Need Sales Tax Permit
- Solar Energy System Tax Credits / Credits Awarded to Date
- IDR paper on the Disabled and Senior Citizen Property Tax Credit and Rent Reimbursement Program
- New sales tax exemption for items used by car washes
- New sales tax exemption for property used by auto body repair shops

Electronic Tax Filing



[Click here](#) for
electronic filing information.

You may be able to
eFile for free!

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[Do I owe Consumer's Use tax?](#)



[Where's My Refund](#)



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